

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 9203 of 2007(U)

PETITIONER:

N.K.MOHAMMED ALI, AGED 40,
S/O. P.K.ABOOBACKER HAJI, PROPRIETOR,
NATIONAL EXPORTS, VATTOLY BAZAR, BALUSSERY,
RESIDING AT PUTHALATH HOUSE, KINALOOR P.O.,
BALUSSERY VIA., QUILANDY, KOZHIKODE-673 621.

BY ADV. SMT.LATHA PRABHAKARAN
SRI.K.M.JAMALUDHEEN
SRI.K.H.SANOJ

RESPONDENTS:

1. THE ADDITIONAL SALES TAX OFFICER,
SPECIAL CIRCLE-II, COMMERCIAL TAXES,
KOZHIKODE DISTRICT.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.
3. THE DISTRICT COLLECTOR,
CIVIL STATION, KOZHIKODE.
4. THE TAHSILDAR,
REVENUE RECOVERY, VATAKARA.

BY GOVT.PLEADER SRI.MOHAMMED RAFIQ.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9203 of 2007-U

Dated this the 19th day of March, 2007

JUDGMENT

The petitioner challenges Ext.P6 order which is an order disposing of the stay petition filed by the petitioner along with S.T.A.No.992 of 2006. He has been directed to pay 1/3 of the disputed tax and to furnish security for the balance amount. Alleging that the order has been passed mechanically and without application of mind, this writ petition is filed. Going by the assessment order, I feel that the additions to the turnover was made for the reason of non-production of Form 25. Other contentions were also made. Since the petitioner has invoked the appellate remedy, it is not proper for this Court to go into the merits of the contentions. But, I feel that the grant of stay on payment of 1/3 of the disputed amount is a reasonable order. The same cannot be described as perverse or that no man with senses will pass, having regard to the facts of the case. So, the challenge against Ext.P6 fails. The petitioner shall pay one-third of the disputed tax as directed by the appellate authority, on or before 31-3-2007 and furnish security for the balance amount. Subject to the above directions, the Writ Petition is dismissed.

K.BALAKRISHNAN NAIR, JUDGE.

MS